THE LOCATION

The Official Publication of the Amusement and Music Operators Association

May 1985

MEMBERS CELEBRATE TWENTY FIVE YEARS AND MORE WITH AMOA . . . . . PAGE 14

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THE LOCATION

The official publication of the Amusement and Music Operators Association.

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Rock-Ola Presentation Ceremony

After just a few short months the vintage 1948 Rock-ola, model 1428 jukebox presented by David C. Rockola last Expo to the Licensing Division of the Copyright Office settled into its new home at the Library of Congress, Washington, D.C.

A show piece it is—and as a show piece it is being displayed. However, while the 1428 has found its home it has been "tagged" by the Library to occasionally go on tour around the nation and around the nations' Capitol.

Each step along the way, the presentation plaque that goes with it speaks for a proud industry—Americas' Jukebox Manufacturers, Distributors and Operators.

Bette Lockhart, Executive Vice-President of Rock-Ola Manufacturing officially inaugurates the industry presentation of the Rock-Ola 1428 with the words "We are proud to be part of Americas future as well as part of its history. There is a deep satisfaction in knowing that any visitor to the Nations' Capitol will be able to tour this display and will be reminded of the role the jukebox plays in Americas' entertainment."

Left to right with Bette Lockhart are the official receivers and caretakers of the rare Rock-Ola; Walter Sampson, Licensing Division Chief of the Copyright Office, Library of Congress; Donald Curran, Associate Librarian of Congress and Acting Register of Copyright and Grace B. Reed, Executive Officer, Office of the Register of Copyright.

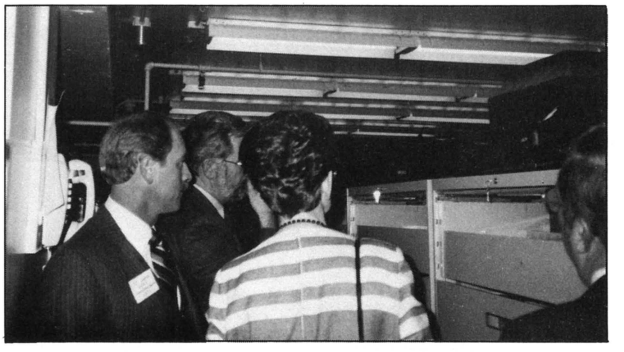
With a grateful handshake, Donald Curran, accepts the presentation plaque from Bette Lockhart that David C. Rockola, Chairman of Rock-Ola Manufacturing Company donated to the Nations Capitol on behalf of the Amusement and Music Operators Association (AMOA) and the National Sound Industries of Mexico.

"A distinguished foursome move to center stage in dramatic jukebox presentation." *(L to R); Walter Sampson, Licensing Division Chief of the Copyright Office; the 1948 Rock-Ola model 1428 jukebox; Leo A. Droste, CAE, CCMO, AMOA Executive Vice President and Bette Lockhart, Executive Vice President of Rock-Ola Manufacturing and personal representative of David C. Rockola, the donor.*

The tour of a lifetime welcomes Americas' jukebox representatives as Walter Sampson escorts Bette Lockhart and Frank Schultz, of Rock-Ola and J.D. Meacham, the AMOA Liason, on a private visit behind the scenes at the Library of Congress and its archives.

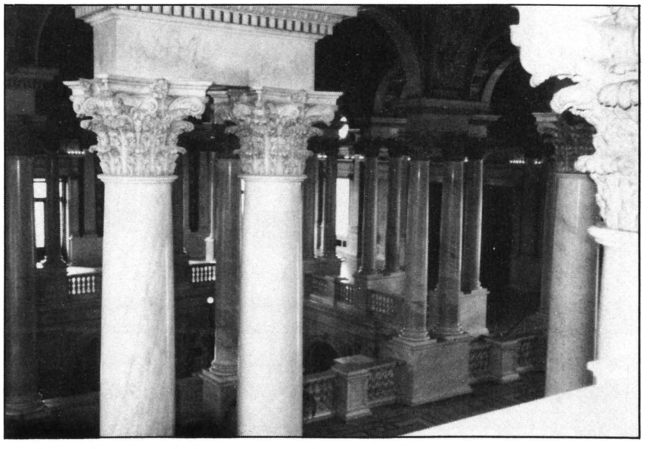
. . . early, and original, wax discs copyrighted by Thomas A. Edison . . .

Left . . . Gerald Gibson, Head of Curatorial Services for Motion Picture, Broadcasting and Recorded Sound Division, shows off part of the most complete music box collection in the world . . .



. . . controlled temperatures and meticulous restoration protect all items in the immense collection so that they are perserved for historians, students and future generations . . .

Photos by J.D. Meacham



. . . interior of the Rock-Olas' new home, the Library of Congress.

Wurlitzer Records Find a Permanent Home

DeKALB, Illinois—Usually, when a big business and a prominent university form a partnership, the goals are education or research.

For The Wurlitzer Co. and Northern Illinois University, the main idea now is historic preservation. The other two more traditional goals also should be served as by-products.

A venerable American manufacturer of pianos, organs, jukeboxes and vending machines, which traces its roots back 128 years to a German-born immigrant, Wurlitzer is donating all of its surviving past corporate records—75 cubic feet of them—to NIU's Earl W. Hayter Regional History Center.

For scholars willing to take the time, the documents should provide some rare insights into corporate survival through eras of economic boom and bust and enormous change in the public's musical taste.

Some may be especially delighted by the portion of the collection that includes 1,200 drawings detailing the installation of "the Mighty Wurlitzer" organs in ornate movie palaces and other locations throughout the United States and Europe.

Then there are the dated catalogs, advertisements, photographs, ledgers and promotional efforts.

Headquartered in DeKalb, Illinois, where a long-closed Wurlitzer piano factory today provides large studio spaces for NIU painters, sculptors and other artists, the famous manufacturing and marketing company grew out of Rudolph Wurlitzer's early success as Cincinnati importer of German-made musical instruments.

Now struggling to regain some of its former financial health, the company recently reported a turnaround from a long spate of deficits with net earnings of slightly

Wurlitzer Advertising on 1946 Billboard

more than $1 million for the fiscal year ending March 31. As Wurlitzer President George Howell has noted, the turnaround from near-bankruptcy follows losses of $10 million three years ago, $6 million two years ago and $4 million last year.

(To stockholders, this translate to a jump from a $2.41 per share loss last year to earnings of 58 cents, though dividends still have not been paid since December 1979.)

For Northern's Regional History Center, Wurlitzer's corporate records represent the largest acquisition to date in a growing collection of documents from a number of Illinois-based firms.

According to Bob Graham, a field representative for the center, Leah Weisse, a center curator, has processed the collection to the point that scholars and the general public can examine the documents.

"We hope Wurlitzer serves as an example to other companies that donating or placing records here is a good way to preserve important records and document the history of the company," Graham notes.

"It's mutually beneficial," he points out, explaining that Wurlitzer manages to get its old records professionally sorted and cataloged and then stored nearby while NIU obtains a set of documents with significant potential value for historians and the general public.

"The potential uses and users of these types of records are very broad, from the company itself to any number of researchers," Graham says. The collection could be used for research in a number of different areas, including research on pop culture, business, the music industry, the development of musical instruments and the history of northern Illinois.

The center will arrange, describe and clean the collection, removing all materials that might damage the papers, including staples and paper clips, Graham points out. The documents then will be stored in special acid-free folders specifically intended to preserve paper.

An inventory will be compiled and become part of a published guide to the collection, which also will include a section on the scope and content of the collection and a historical sketch on The Wurlitzer Co., according to Graham.

As Wurlitzer had no formal archive system, most of the collection was simply stored in boxes shipped to DeKalb in the late 1970s when Wurlitzer consolidated its corporate headquarters here.

"These records are unique," Graham says. "This collection will be in good shape 150 years from now."

Because the collection is irreplaceable, its contents will not circulate although researchers will be able to obtain copies of documents and reproductions of photos, Graham notes. He said that he hopes Wurlitzer will add to the collection as more of its corporate records become inactive.

The oldest document in the collection is a price list manuscript from the 1860s, Graham says. "The broad range of types of records will allow researchers to look at different aspects of the company and what it did."

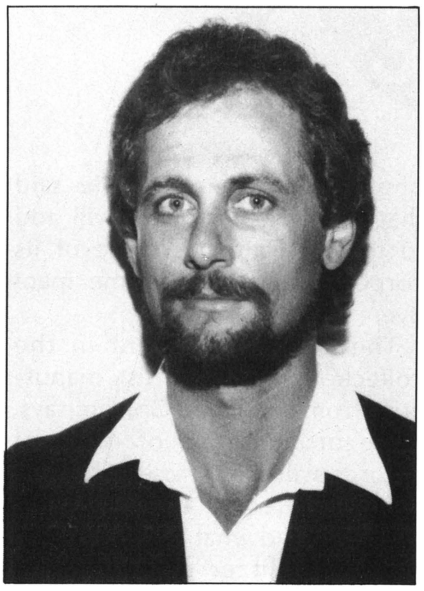
The Wurlitzer records are a significant addition to the center's collection because of their value in documenting local history, Graham says, noting, "Wurlitzer has a long history in DeKalb."

Though founded in 1856 in Cincinnati, the company in 1908 acquired a plant in North Tonowanda, N.Y., near Buffalo, and in 1919 Wurlitzer established the DeKalb division.

According to Leah Weisse, the DeKalb piano plant was closed in 1973, though marketing and administrative operations remained, and in 1974 the manufacture of jukeboxes was shut down at North Tonawanda. The following year, electric organ production ended at the upstate New York Plant as all manufacturing operations were consolidated at two northern Mississippi plants at Corinth and Holly Springs, southeast of Memphis.

Howell took over as Wurlitzer president three years ago and is credited by many with the company's turnaround after it nearly folded. ■

Industry Profiles

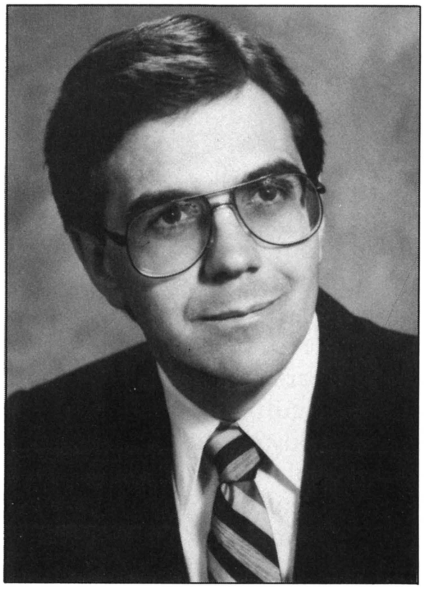


David Goudeau, (Director, 1984-1987) Manager of Gerald's Amusement Machines and owner of Southland Distributors, Lafayette, Louisiana, is a new Director to the Board and a second generation operator.

In 1948, David's father started Gerald's Amusement Machines with just one pinball. Over the years he expanded to jukeboxes, pool tables, shuffleboards, foosballs and arcade equipment. It wasn't until David was 19, that he became interested in his father's business.

In 1970, David began working for his father, cleaning and moving machines, then later involved himself on the routes. By 1975, David was managing the company. Since then, the company has expanded their operations to cover ten parishes in Louisiana.

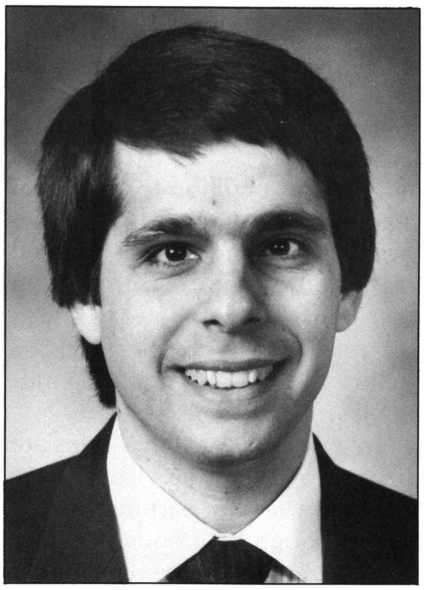
Seeing a need for a local distributor, David formed Southland Distributors in 1981 and is owner of the company. ■



Michael Leonard, (Director, 1984-1987) President of Coin-Op Specialists, Inc., Adrian, Michigan, is another new addition to the AMOA Board of Directors. As a new AMOA Director, "Mike" brings a solid industry knowledge and extensive business experience to the Board.

Starting out in 1966 as a vending and route man working for his father's company, Leonard Amusement, Mike quickly worked his way up to manager and then vice president in 1973. In 1978, Leonard Amusement was sold, but Mike still remained manager of the Michigan branch.

In July of 1984, Mike purchased the new owner's entire Michigan operation, to form Coin-Op Specialists. The company currently operates in five counties and services all types of coin-operated equipment including, vending, videogame and music machines. ■



David Capilouto, (Director 1984-1987) Vice President of Sales, of Greater Southern Distributing Company, Atlanta, Georgia, joined the company ten years ago. Founded in 1959, Greater Southern Distributing was an independent distributor of phonographs, pool tables, and other coin-operated amusement equipment. The company later changed ownership and in 1975, David joined its staff and became active in all phases of the business.

Soon after David joined Greater Southern Distributing, the company diversified its production by becoming a distributor of full line vending equipment.

David's main contribution to the company is his interest in sales, including both amusement and vending products. Although David feels that in the area of sales he contributes most to the company, he has been able to use a great deal of his management skills in his day to day routing responsibilities. ■

1985 Promises To Be A Watershed Legislative Year

The 99th Congress promises to be one of the most important and active legislative sessions in recent memory. Issues on such complexity and importance as the federal deficit, tax reform, budget reform, federal product liability reform, pension law changes, and inventory reform, among others, will be advanced in the next legislative session.

The legislation generated on these issues in 1985 will affect the health of many individual AMOA member operators and distributors as well as the long-term prospects for the industry and the economy in general. AMOA, along with its legislative partners, NAW and SBLC, are already working on these issues both to avoid "harmful solutions" as well as to achieve affirmative results for its members.

President Reagan directed the Department of Treasury to undertake a study of REFORMING AND SIMPLIFYING THE CURRENT TAX CODE in his 1984 State of the Union message. The report from the Secretary of Treasury reached the President's desk early this year. Even before the President ordered the Treasury tax reform study, a number of tax reform/alternative tax structure proposals were being advanced on the theory that the current tax code is too complex, inequitable, and inefficient and that 1985 would be the year in which major tax reform would have to be undertaken. These proposals run the gamut from minor adjustments to the current tax code to various flat taxes, progressive flat taxes, an assortment of consumption-based taxes, and various combinations of tax devices.

As the LOCATION goes to press, it is clear that an effort will be made to reform the tax system in 1985. The prospects for the success of such an effort are unclear, however.

Prospects for reform are clouded by the still burgeoning federal deficit. All tax proposals advanced to date are purportedly "revenue neutral;" that is, they do not raise more money for the government than is currently being collected. Instead, for the most part, they broaden the tax base and reduce marginal rates.

It is also widely expected that there will be a major tax increase, separate and apart from tax reform, in 1985. In the past, however, tax reform has, by itself, usually led to tax increases.

While the contents of the Treasury Department's tax reform recommendations had not been made public at press time, it is believed that Treasury will recommend some kind of modified flat tax which reduces marginal tax rates—a move which, on the surface and without further study, would be beneficial to AMOA distributor members who generally pay an effective tax rate in the area of 36 percent.

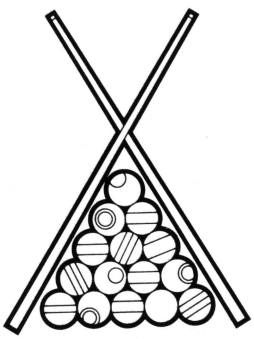
Problems with the manner in which Congress budgets government outlays are well-recognized if not well-understood by the public. The current budget process if rife with substantive and procedural problems which combine to cause the deficit problems. On a substantive level, the FEDERAL BUDGET is increasingly comprised of so-called "untrollables" such as interest on the national debt, defense spending commitments, and entitlement programs such as Social Security and Medicare which absorb more than 80 percent of the budget.

In addition, however, current budget law allows Congress to employ procedures in constructing a budget which exacerbate the structural problems. For instance, Congress can spend more money than it has, stretch the budget process over the course of an entire year, and avoid spending limits imposed in other statutes.

A major push is expected for budgetary reform in 1985. Currently, AMOA, through its membership in the NAW and SBLC, is preparing with other major busi-

(Continued on page 27)

Build A League By Helping People



By Tony Urso
MCM, Inc.
Monona, WI

(Editor's Note: The Alcoholics Anonymous Association does not endorse any product. This is an informational article based on an idea from a Madison, Wisconsin chapter. The names, when used, have been changed to protect the identities of those members involved.)

This is a story with an important lesson—business isn't just profits and taverns, it's people!

In mid-December, Wayne came to our company asking if we could assist the Alcoholics Anonymous chapter (ALANO) in an upcoming pool tournament. Many ideas and formats were discussed and the possibility of an ongoing program in the form of a league was mentioned. If a pool league were possible it would have to meet several criteria;

1) Identities of the players must remain anonymous,
2) It must meet several "social" objectives,
3) It must accommodate players that would be in and out of the ALANO Center.
4) It would have to be done at a minimum cost to the players, since many were on limited budgets,
5) The league must be run using only one (1) table!

With these five stipulations in mind, I began to structure the league.

The greatest obstacle was to accommodate the maximum number of teams using only one pool table!! Seemingly two diametrically opposing objectives. On one hand we are limited by the number of pool tables available and the other, maximizing participation had priority. However, by scheduling on a "days" basis rather than a "number of tables" basis, the conflict was resolved. By leaving the number of tables constant and making the days played the variable, we could rotate between Monday and Thursday using two teams each day. We also scheduled one team to play on Mondays only to assist those who had personal difficulties playing at any other time. We set up a day league that begins after the 10:00 a.m. meeting and a night league that begins after the 8:00 p.m. meeting. By using the "days" basis, we could accommodate eight teams per time slot.

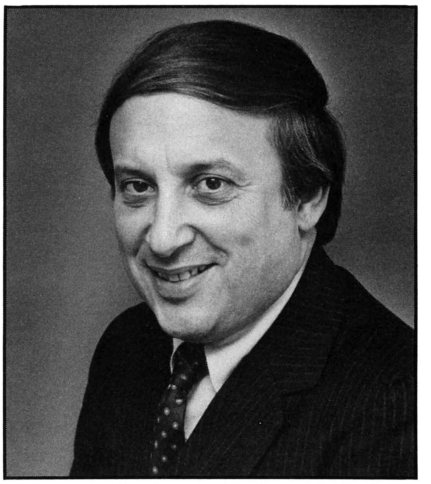
The next obstacle was to meet the "social" objectives. A three (3) player, mixed team, format was chosen with a provision for as many substitutes as the captains saw fit. Since membership meeting attendance fluctuates, the "no substitute limit" policy satisfies anyone who wishes to play on a one time or on a continual basis. It was felt the easier it was to get involved in the league, the more people would want to get involved. To encourage participation, all league play starts after the membership meetings.

Players shoot three (3) games for a match on a rotating basis. This gives the players a chance for different competition and an opportunity to meet other members of ALANO. We use round points, eight ball point and score the same as the Valley system. Statistics are kept by our company, at no cost to the ALANO Chapter, provided the organization provide a secretary to check all additions, player computer numbers, and bring the scoresheets to our office. We process the scoresheets and mail the updated statistics back to the center.

You could literally write a book on the importance of the "intermediary" the ALANO provided. However, this isn't necessary, they provided me with Wayne. He has been extremely responsible, attentive to detail, thorough, and a good representative. This league survives by Wayne's determination and negotiating skills. I can't say enough about him.

I challenge anybody that wants an expandable, profitable (not necessarily in terms of income but satisfaction) program that will give back something to the community to call me at (608) 221-0400 (except Tuesdays). Business isn't just profits and taverns, it's PEOPLE!!! ■

Have A Pension or Profit Sharing Plan? . . . You Must Amend It



By James L. Harfield,

Contributing Editor to the LOCATION

Yes, time sure does fly. Back in September of 1982, **TEFRA** (Tax Equity and Fiscal Responsibility Act of 1982) became law. TEFRA affected many areas of the law but it hit hard at the qualified deferred compensation plan area-pension plans and profit sharing plans. To soften the blow, some of the drastic changes were deferred to tax years starting after December 31, 1983. Simply put, if you have a calendar year, your year ending December 31, 1984, was the year of truth. If you have a fiscal year, your year ending in 1985 must reflect the TEFRA changes. How? By amending your plan documents,

You have no choice. Either you amend your plan to comply with TEFRA, or the plan will be disqualified. Among other provisions, TEFRA introduced a new concept called "tax heavy plans." Generally, a plan is tax heavy when 60 percent of the plan benefits will go to "key employees," who include high-earning employees and officers. Top heavy plans require faster vesting, and certain minimum contributions must be made for non-key employees.

You might view these required changes as a pain. But for most closely held business owners who have asked our office to **TEFRA-IZE** their plans, the new law is an opportunity. The typical old plan we look at needs a facelift anyway: The plan no longer meets original objectives; it originally was, or has become, the wrong plan. (For example, a pension plan would do a better job than the existing profit sharing plan.) The owner could get a larger share of the contributions with a few minor changes. The investment results could be vastly improved. Ah . . . the list could go on and on.

One warning: All the rules and exceptions of TEFRA are beyond the scope of this column. Make sure you hire a consultant who specializes in this area.■

How To Turn Savings Bonds Into Tax-Exempts

Most people inadvertently reduce the down-the-road value of U.S. Savings Bonds for their children. Your child, like many others, may have received such bonds as gifts. When these bonds are cashed in, your child must report the entire difference between the bond's purchasing price and its then value as ordinary income. You make two tax mistakes by allowing your child to take this normal route: First, all the income is bunched into one year, and second, the child will be older and probably have other income, thus pushing the bond income into higher brackets. Is there an alternative? Yes!

Let's analyze this alternative. Series E Bonds are issued at a discount and increase in value each year until cashed in. The tax law allows you to elect and report that increase as it occurs as income each year. It's easy to do. Just have your child file a tax return. If the child has $1,000 or less of non-earned income, no tax will be due. In addition, the child can work and earn up to another $2,300 without paying penny-one in taxes.

Even if your child has enough income so some tax must be paid, annual reporting still saves money. Why? The income will be spread over the child's low-tax bracket (or as is often the case, zero-tax bracket) years.

This method is a great way to create a tax-paid fund for the child's college education.■

How To Deduct Your Life Insurance . . . Legally

By James L. Harfield

My first commandment for saving income taxes is "if you pay it, deduct it." Unfortunately, the income tax law often forces you to violate this commandment. What about life insurance? . . . Sorry but the Internal Revenue Code says NO DEDUCTION for the premiums you pay.

But can you do so indirectly? The answer is yes. And it's a big deal. For example, if you are in a 40 percent bracket and pay $5,000 a year in premiums, deducting them saves you $2,000 . . . this year . . . and every year. How is this possible?

There are two basic approaches and an endless string of variations. Many factors—such as age, the ultimate size of your estate, your tax bracket, and amount of insurance needed—influence which approach would be best for you.

Basic approach number one: Use your qualified deferred compensation plan—profit sharing plan or pension plan. If you don't have such a plan, install one. Next, have the plan purchase the policy and pay the premiums. You supply the funds by making contributions to the plan. You get your deduction when you make the contribution. Net result: You deduct the premiums via the plan. Simple!

This approach usually is best if you expect your total estate (including life insurance) to be less than $1,200,000 if you are married or $600,000 if you are single.

Basic approach number two normally is used if you anticipate your estate (or your spouse's estate) will be worth more than $1,200,000 ($600,000 if single). Here you buy ordinary life insurance. You pay the premium in four out of the first seven years. In all other years, you borrow the policy's cash surrender value to pay the premium. In effect, this method converts your premium payments into interest payments. And remember, interest payments are deductible. In most cases, you can get back all the money—tax free—that you invested in the policy in year eight. After that, it requires little or no cash to keep the policy in force.

Best of all, by creating an irrevocable life insurance trust to own the policy, the proceeds can be kept out of your estate and your spouse's estate.

In a nutshell, this is what you accomplish: Your premiums are deductible, you have little or no cash investment after seven years, and the policy proceeds are not taxable in either the husband's or wife's estate.

Caution is necessary. This article is not intended as a do-it-yourself kit. All of the options, traps and opportunities are not discussed. Also, an experienced tax expert is required to help you save the most tax dollars.

Would you like to learn more about how you can slash your insurance costs and your estate taxes? Send for one or both of the companion reports: **FREE LIFE INSURANCE . . . for the High-Bracket Taxpayer** ($19) and **Pay Zero Estate Tax . . . the SUPER TRUST Way** ($21). Both reports may be ordered for $32. Write to Blackman, Kallick & Company, Ltd., 180 North LaSalle Street, Chicago, Illinois 60601.■

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Business Bash Not Deductible

By James Harfield

Imagine this: You invite 200 guests to a cocktail party who are primarily business related people and their wives. These guests are a source of business referrals, you spoke to some of them about referrals at the party and, in fact, got referrals as a result of the party. The bash cost you $3,800. Not deductible said the IRS, and the court agreed.

Is such a fact pattern and tragic tax result possible? Yes, it is. Furthermore, it is a tax trap that many business people fall into when trying to legitimately entertain a large group of business associates. This time Dr. John Gardner, a dentist, fell into the trap. His guests included physicians and dentists. (John E. Gardner, TC Memo 1983-171)

The real question is: How do you avoid the trap? In order to be deductible, an entertainment expense must be "directly related" to the active conduct of your trade or business. For our purposes, this means you must engage in business (talking is just fine) to get the deduction. The court held the cocktail parties—like football games or a disco bar—are not conducive to talking business. Under the general rule, such expenditures, standing alone, are not deductible.

Fortunately, there is an exception. It is called the "associated entertainment rule." Here it is: The associated entertainment (the cocktail party, etc.) is deductible if it directly precedes or follows a substantial and bona fide business discussion. If the good doctor had hosted a professional meeting (bona fide and substantial) before the party with the business associates, the expenses of that meeting and the following party clearly would have been deductible.

One final point: When business associates qualify (for entertainment deduction purposes) because of the business meeting, their wives also qualify for the associated expenses. Since other wives are now involved, expenses for your wife become deductible.■

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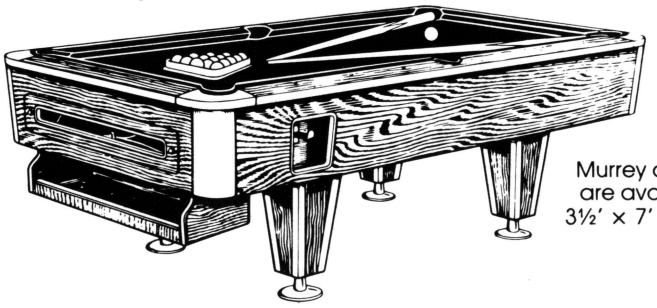

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Happy Silver-Plus Anniversary To AMOA Members

The following are those AMOA members who have been a part of AMOA for twenty-five years or more. On behalf of the AMOA Staff and Board of Directors, we would like to thank you all for your continued support over the years.

35 years

07/01/50 **John Carricato**
Tri State Music Co., Inc.
Harrisburg, PA

30-34 years

07/01/51 **Mark Y. Blum, Jr.**
United Distributors, Inc.
Wichita, KS

07/01/51 **Ron White**
Wolverine Entertainers, Inc.
Pontiac, MI

07/01/51 **Dock Ringo**
Ringo and Ball
Mineral Wells, TX

09/01/53 **J.F. Reynolds**
Reynolds Music Company
Clinton, NC

02/01/54 **Albert E. Toranto**
Birmingham Vending Co.
Birmingham, AL

07/01/54 **Glynn Garwood**
H.B. Brinck, Inc.
Butte, MT

07/01/54 **Chick Henske**
Henske Music
Jacksonville, IL

07/01/54 **Frank Lee, III**
Leco Services, Inc.
Chester, PA

07/01/54 **Marty Cerin**
Mountain Coin Machine Dist.
Denver, CO

07/01/54 **Richard J. Scherer**
Oakland Cigarette Service/United Music Corp.
Oakland, CA

07/01/54 **Harold A. Heyer**
Northwest Sales Company
Seattle, WA

07/01/54 **W.R. Patton**
Patton Vending Company
Modesto, CA

07/01/54 **Irving Green**
Runyon Music and Games
Springfield, NJ

03/01/55 **Art Jentzen**
Art's Amusement, Inc.
Clovis, NM

03/01/55 **K.A. O'Connor**
O'Connor Distributors, Inc.
Richmond, VA

04/01/55 **Bernice Wolff**
Vemco Music Company, Inc
Fayetteville, NC

07/01/55 **Edward Velasquez**
Velasquez Automatic Music Co.
Chicago, IL

07/01/55 **Rubin Franco**
Franco Distributing Co., Inc.
Montgomery, AL

07/01/55 **Morton Hyatt**
General Vending Sales Corp.
Baltimore, MD

07/01/55 **Peter J. Mongelli**
Jacham Music Service, Inc.
Baltimore, MD

07/01/55 **Richard Zappa**
Lorain Music Company
Amherst, OH

07/01/55 **Bob Berman**
Modern Specialty Co., Inc.
Madison, WI

07/01/55 **Gary Bessette**
O'Connor Music Company
Danielson, CT

07/01/55 **Russell Mawdsley**
Russell-Hall, Inc.
Holyoke, MA

07/01/55 **Gershon Weil**
Self Service Sales Corp.
Bloomfield, CT

07/01/55 **Howard T. Mohill**
Star Music Co., Inc.
Chicago, IL

07/01/55 **Gerald F. Davis**
Standard Music Company
Mount Ranier, MD

07/01/55 **Ron W. Rood**
Southern Music Dist. Co., Inc.
Orlando, FL

07/01/55 **Phillip J. Spanel**
Top Tune Amusement Company
Broken Bow, NE

07/01/55 **Herschel H. Taylor**
Taylor Sales Co.
Belleville, IL

07/01/55 **Geo L. New**
Western Music Company
Hobbs, NM

07/01/55 **Kem Thom**
Western Automatic Music, Inc.
Chicago, IL

10/01/55 **Walter Bohrer, Jr.**
Hastings Distributing, Inc.
Milwaukee, WI

10/01/55 **Andrew Loewinger**
National Coin Machine Co., Inc.
Washington, DC

10/01/55 **Ken Utecht**
Utecht's Music & Games, Inc.
Wausau, WI

11/01/55 **R.L. Burkhart**
A & A Amusement Company
Macon, MO

11/01/55 **Allan Waldor**
A.B.C. Distributing Company
Hillside, NJ

11/01/55 **Art Hunolt**
Automatic Music Company
Trenton, MO

11/01/55 **David R. George**
Bell Music Co., Inc.
Akron, OH

11/01/55 **Tilford Gross**
Madison Amusement, Inc.
East Norwich, NY

11/01/55 **Gerald E. Vinson**
Vinson Amusement, Inc.
Chillicothe, MO

12/01/55 **B.G. Holland**
B.G. Holland Amuse. Machines
Long Beach, CA

25-29 years

01/01/56 **Marc M. Fellman**
H & Z Distributing Company
Omaha, NE

01/01/56 **Ralph A. Craun**
Showalter Amusement Company
Harrisonburg, VA

02/01/56 **Mike Trucano**
Black Hills Novelty Co., Inc.
Deadwood, SD

02/01/56 **Jim Trucano**
Black Hills Novelty Co., Inc.
Rapid City, SD

03/01/56 **Fred E. Ayers**
Fred Ayers Music Co.
Greensboro, NC

03/01/56 **Humbert Betti, Jr.**
Betson Enterprises, Inc.
Moonachie, NJ

03/01/56 **Harold Bond**
Peerless Music Corporation
Brookline, MA

03/01/56 **Steve Lord & Tim Manley**
Prell Sales Company
Bremen, KS

03/01/56 **Roger Riutta**
Ross & Raw, Inc.
Astoria, OR

03/01/56 **Don Van Brackel**
A. Van Brackel & Sons, Inc.
Defiance, OH

04/01/56 **I.B. Storts, Jr.**
Pike Amusement Corporation
Bowling Green, MO

(Continued on page 16)

YESTERDAY

04/01/56 **David C. Marik**
Rockford Star Games, Inc.
Rockford, IL

04/01/56 **Rheo R. LaRocque**
Rock Amusement and Vending
Chicopee, MA

04/01/56 **Ernestine E. Tolisano**
West Coast Music Company, Inc.
Treasure Island, FL

05/01/56 **Jack F. Zimmerman**
Badger Music Sales
Watertown, WI

05/01/56 **Irving Taube**
Manchester Music Co., Inc.
Manchester, NH

05/01/56 **Harold L. Mims**
Mims Amusement Company
Charleston, SC

05/01/56 **Richard Jacomet**
Red's Novelty Ltd.
West Allis, WI

07/01/56 **Sam Alvarado**
Alvarado Music Co.
Tucson, AZ

07/01/56 **Robert T. DePriest**
Bob DePriest Music Co.
Dallas, TX

07/01/56 **Thomas D. Greco, Jr.**
Greco Bros. Amusement Co., Inc.
Glasco, NY

07/01/56 **Laurin M. Oliver**
Oliver Vending & Music
West Scarborough, ME

10/01/56 **A.L. Ptacek, Jr.**
Bird Music Co., Inc.
Manhatten, KS

10/01/56 **Thomas C. Nelson**
Nelson Music Company
Des Moines, IA

10/01/56 **Julius Epstein**
Superior Sales Co., Inc.
Des Moines, IA

10/01/56 **Ted Nichols**
Automatic Amusement & Vending Service, Inc.
Fremont, NE

11/01/56 **Raymond R. Schroth**
Vend-Music Services, Inc.
Hermiston, OR

12/01/56 **Leoma W. Ballard**
Belle Amusement Co.
Belle, WV

01/01/57 **Herbert May**
Muskegon Music Company
Muskegon Hghts., MI

02/01/57 **Jerry Nissenbaum**
Wonder Novelty Co., Inc.
St. Louis, MO

03/01/57 **Norbert J. Kent**
Kent Vending & Amusements
Benton Harbor, MI

05/01/57 **Zollie Kelman**
American Music Company
Great Falls, MT

05/01/57 **Clyde Justice**
City Amusement Company, Inc.
Ironton, OH

06/01/57 **Edward Ginsberg**
Atlas Music Company
Chicago, IL

06/01/57 **Don Nardi**
U.P. Novelty Company
Ishpeming, MI

07/01/57 **Joseph Ash**
Active Amusement Machines
Philadelphia, PA

07/01/57 **J.H. Diltz**
Diltz & Sons
Mishawaka, IN

07/01/57 **Maynard Hopkins**
Hopkins Music and Vending
Galion, OH

07/01/57 **Sam J. Robinson**
Robinson Brothers Sales Co.
Phoenix, AZ

09/01/57 **John E. Bacon**
Anson Music Co.
Lilesville, NC

12/01/56 **Jack G. Bess**
Patrick Henry Hotel-Ste. 304
Roanoke, VA

12/01/56 **Joseph Dobkin**
Dobkin Brothers, Inc.
Wheeling, WV

12/01/56 **Richard Silla**
Silla Music Company, Inc.
Oakland, CA

12/01/56 **Bernard Inge**
Tidewater Music Corporation
Norfolk, VA

01/01/57 **Kenneth G. Flowe**
Greenwood Music Company, Inc.
Greenwood, SC

10/01/57 **Harlow G. Norberg**
C & N Sales Company
Mankato, MN

10/01/57 **Peter Louis Skulos**
B.D. Lazar Company
Pittsburgh, PA

12/01/57 **Ray T. Samuelson**
Ray's Music Company
Salt Lake City, UT

01/01/58 **Isabel M. Hesch**
A.H. Entertainers, Inc.
Rolling Meadows, IL

01/01/58 **O.W. Christensen**
Christy's Music
Malta, MT

01/01/58 **Kenneth T. Seaver**
Central Vending Services, Inc.
Lake Geneva, WI

01/01/58 **Richard Peletta**
Servomation Corp.-Stockton
Stockton, CA

01/01/58 **Julius G. Obus**
South Jersey Amusement Co.
Camden, NJ

02/01/58 **Pat Halsema**
Bill's Amusement Company
Charleston, SC

02/01/58 **W.A. Chambers**
Chambers Music Company
Athens, GA

02/01/58 **T.A. Morgan**
Or-Matt Amusement
Memphis, TN

04/01/58 **Jack D. Kerner**
Melo-Tone Vending, Inc.
Somerville, MA

05/01/58 **Michael Leonard**
Coin-Op Specialists, Inc.
Adrian, MI

07/01/58 **Albert L. Kleiman**
Almi, Inc.
Baltimore, MD

07/01/58 **James R. Cates**
Albany Amusement Company
Albany, GA

07/01/58 **Robert L. Allen**
Hutchinson Vending Company
Hutchinson, KS

07/01/58 **James Libby, Jr.**
Peach State Distributing
Atlanta, GA

07/01/58 **Travis E. Richardson**
Reliable Music & Cig. Co., Inc.
Longview, TX

07/01/58 **Sam Iaquinta**
Sam's Amusement Company
Kenosha, WI

07/01/58 **Frank W. Royer, Jr.**
Royer Amusement & Vending Co.
Bellefonte, PA

07/01/58 **John W. Strong**
South Central Music Co., Inc.
Chicago, IL

10/01/58 **Frank B. Cannon, Jr.**
Cannon Music & Amusement Co.
Thomasville, GA

11/01/58 **Tom Bengimina**
B & G Amusement & Vending Co.
Kansas City, MO

12/01/58 **Harry M. Healy**
Bailey Amusement Co., Inc.
Gloucester, VA

12/01/58 **Joseph Westerhaus, Sr.**
Pioneer Vending, Inc.
Cincinnati, OH

12/01/58 **Joseph G. Westerhaus, Jr.**
Royal Distributing Corp.
Cincinnati, OH

12/01/58 **William N. Anderson**
Anderson Wholesale Company
Logan, WV

01/01/59 **Harry L. Fake**
Quick Music Company, Inc.
Strasburg, VA

04/01/59 **Sam Greenberg**
Elliott Music Co., Inc.
Chicago, IL

04/01/58 **Tom K. Weldon**
Georgia Amusement Company
Albany, GA

04/01/59 **Roy Fankhauser**
Ohio Vending Machine, Inc.
N. Ridgeville, OH

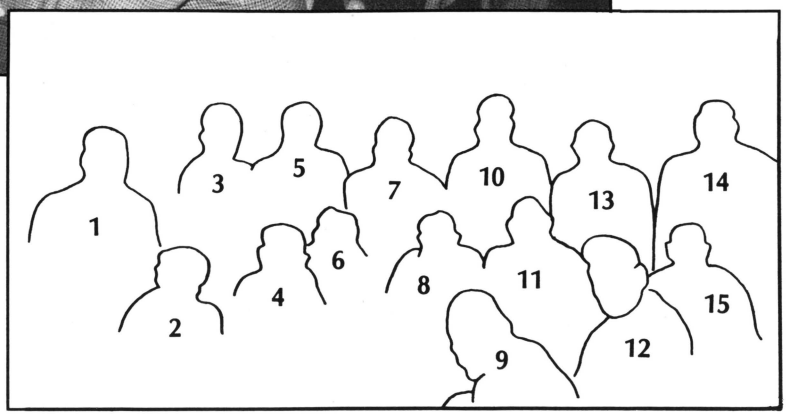
04/01/59 **Bill Cleary**
Soo Coin Vending Company
Sault St. Marie, MI

12/01/59 **Floyd R. Moore**
Tri-County Amusements, Inc.
N. Charleston, SC

12/01/59 **Robert Puccio**
P & P Distributing Company
Milwaukee, WI

(Continued on page 26)

First Board of Directors Meeting of the National Association Music Operators of America



Once again, in response to the above photo featured in the August and February issues, where we asked for the identification of the men pictured, we received a number of new identifications. They are as follows:

1. *?*
2. *Phil Levin*
3. *Les Montooth*
4. *Chet Johnson*
5. *Raymond Fickey*
6. *Ray Cunliffe*
7. *Hirsch De Laviez*
8. *Sidney Levine*
9. *Ed Claffey*
10. *Mike Imig*
11. *George Miller*
12. *?*
13. *Clinton Pierce*
14. *Dick Steinberg*
15. *Al Denver*

However, we still need the I.D.'s on #1 and 12. Surely one of you readers has the answer/s we need. Write or call the National Office. ■

AMOA
LOCATION magazine
2000 Spring Rd., Ste. 220
Oak Brook, IL. 60521

Valley Presents The "Lynx" New Teammate of the Award Winning "Cougar"

A new coin-operated pool table—the "LYNX" is joining the Valley family to complement the familiar, industry standard Cheyenne "COUGAR". Featuring an impressive number of design innovations, inside and out, the "LYNX" is expected to fill a vital slot for the coin game operator.

"This new table is the result of our belief of a few years ago that the coin games operator would be looking for an alternative to what the industry was then offering," said Chuck Milhem, president of Valley. The "LYNX" meets that need for a competitively-priced table that still delivers a high level of quality and durability. This new table is an opening for those operators who want to move into, or expand, their pool table routes, but who have not been able to do it because of financial constraints," he continued. "Or, in some cases, an operator may have a location that doesn't warrant a premium table, but he can place the "LYNX" in such spots and still be certain he will have a durable, profitable source of income," he continued. "This new table also presents an opportunity for distributors who can now provide their customers with a choice of tables." Another important factor is that the 'LYNX' give us an opportunity to introduce on a production basis some new features that we've been thoroughly field-testing for some time," he concluded.

Initially the "LYNX" will be available only in the Model 32 size—the 93-inch bar table so popular with operators, location owners and players alike. "We think that every operator that sees the new 'LYNX' will agree that 'Here's a table the industry needs and I've been looking for!", Milhem said. ■

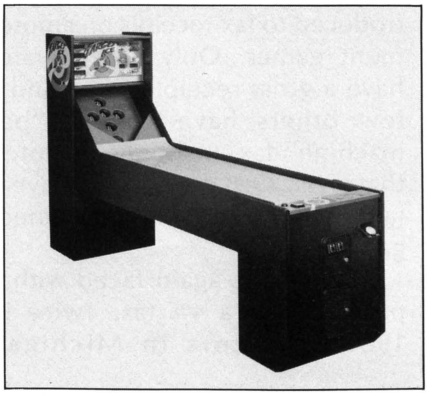
Meltec, Inc., Introduces "Target Ace"

Meltec, Inc., manufacturer of "BOOM BALL", one of America's premier amusement park and arcade attractions, has announced the introduction of a brand new coin-operated amusement device—"TARGET ACE".

"TARGET ACE" is a fast play, competitive, shuffle targette game. Up to four players can compete in each game, and they can choose from four different ways to play—"Regular", "90 hole", "Advance", and "Hole Rotation".

Featuring solid-state scoring, realistic sound and speech, automatic puck return, and easy access "works in a drawer", "TARGET ACE" is sturdily constructed for long location life and years of profitable play according to Meltec.

For more information, or distributor referral contact Meltec, Inc., 1550B Las Plumas, San Jose, California 95133 (408) 923-1302. ■



Montana Junior High Students Learn About Videogames From An AMOA V.P.

Recently, one of AMOA's Vice Presidents, John Stocksdale, of D & R Vending, Bozeman, MT., was invited to speak to a group of junior high English students on the subject of videogames. Here is one of the responses the students had to Mr. Stocksdale's speech and on videogames.

Dear Mr. Stocksdale,

I would like to thank you for coming in and giving that very interesting talk on videogames. From your talk I concluded that videogames are just a form of entertainment and very few people really get addicted. I also learned that pinball games are coming back. My dad is into videogames also and when I showed him my notes on your speech, he was simply amazed. He said that what you said was true and he supported your ideas very much. Your speech also helped me write a paper for English. Thanks again.

Sincerely,
Dustin Martin

Operators In Several States Concerned With Proposed Gross Receipts Taxes

Operators in Michigan, Mississippi and Idaho are concerned with legislation being introduced to tax receipts on amusement games. Only a few states have a gross receipts taxes, and a few others have a state "per machine" tax. It should be noted that over 19 states do not have a tax of any kind on amusement games.

Michigan is again faced with a proposal for a 4% tax. Twice in 1982 operators in Michigan worked to defeat proposals to apply the 4% tax to entertainment services. Mississippi and Idaho operators are currently working to defeat a 6% tax.

State and local governments are seeking additional sources of revenue, and the amusement industry is constantly under a barage of tax proposals. It must be stressed to these legislators that the industry has experienced a rapid decline in income, and that amusement machines are not producing the income that perhaps was generated in 1980 and 1981 (which unfortunately many of legislators still believe are current).

Operators, distributors and manufacturers must unite in resisting higher state and local taxes. The major obstacle facing most operators throughout the country is the rapid increase of the tax burden from federal, state and local governments. ■

Michigan Conducts Hearings On Pay Telephones

In early March, the Michigan Public Service Commission conducted hearings on the private ownership of pay telephones. At issue are such matters as the rates telephone owners will pay to hook-up to telephone company lines, the maximum charges to be allowed to the user, and availability of other services such as 911 accessibility.

In South Carolina, hearings were also being conducted on pay telephones with essentially the same matters under consideration. ■

Arkansas Appoints New Officers

During its annual meeting in January, the following officers were appointed to the board of the Arkansas Music Operators Association for 1985.

President—Bob Porter, Hope Novelty & Vending Co., Hope, Ark.
Vice President—Felton Landrum, B & L Amusement, Ft. Smith, Ark.
Secretary—Patricia Bock, Main Amusements, Ft. Smith, Ark.
Treasurer—Earl Gill, Earl Gill Enterprises, Hot Springs, Ark.

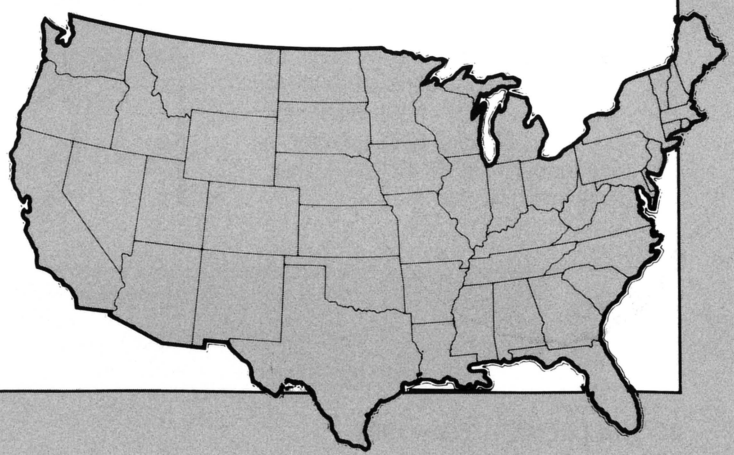
In addition, the following were elected Directors of the Board:

Felton Landrum of Ft. Smith	5 year term
Theron Medford of Ft. Smith	4 year term
David Duke of Brinkley	3 year term
Earl Gill of Hot Springs	2 year term
Bob Porter of Hope	1 year term

Michigan Announces 1985 Convention Dates

The 1985 Michigan Coin Machine Operators Association will hold their annual Convention & Exhibit on September 20-21, at the Flint Hyatt Regency Hotel in Flint, Michigan.

Executive Director Walter Maner stated that Exhibits will be held on Friday evening (September 20) from 6:00 P.M. to 10:00 P.M. and again on Saturday (September 21) from Noon to 4:00 P.M. The business session will be held on Saturday at 10:00 A.M., and the Board is planning a program for spouses. For further details contact MCMOA, 523 West Ionia, Lansing, MI 48933. ■



Why is it, heads you win and tails you lose?

By Michael E. Leeson

Why is it some people seem to be successful in everything they do, while others always fail? Some people seem to be "winners" while others are natural "born losers." Is it because a few people get all the lucky breaks while others always encounter bad luck?

It has been said that successful people have formed the habit of doing things that failures do not like to do. Success in life does not depend upon genius. Few of us are geniuses. No, any person not afraid of work, who has ordinary intelligence and is honest and above-board in his human relationships can be success in spite of obstacles and handicaps.

Records of 10,000 workers were analyzed by the Carnegie Institute, which found that only 15% were successful because of technical training. 85% were successful because of personal qualities that everyone can develop: observation, thoroughness, creative imagination, decision making, adaptability or versatility, human relations, etc. One does not notice the splinters on the ladder of success unless he is sliding down.

A winner, when he or she doesn't know the answer, will say, "let's find out." A loser says, "Nobody knows." A winner admits he was wrong when he makes a mistake. The loser will say it wasn't his fault. Winners always go through a problem. Losers go around it, but never get past it. Winners make commitments, losers only make promises. Winners try to learn from the superiors, losers will try to tear down those in authority over them.

Winners will say, "I'm not as good as I ought to be," and will try to improve. Losers will say, "I'm not as bad as a lot of other people." Winners will look for a better way of accomplishing something, but losers will be content with the way it has always been done.

Think **success.** Think positively. Put your heart into whatever work you are doing. Work for others, not for yourself alone, and you will reap the rewards.

We each have two ends, one for sitting and one for thinking. Our success depends on which one we use the most—heads you win, tails you lose. ■

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Do Your Employees Lack Motivation?

Better communication in the office can improve staff productivity

If productivity is a problem in your business, poor communication may be the cause. When employees lack motivation, managers often lay the blame on policies, salaries, benefits and the like. Granted, improvements in these areas could motivate employees to become more productive, but it might be more helpful to consider the nature of communication within the office. There are 2 equally important kinds of communication within a department: MANAGER-EMPLOYER INTERACTION and EMPLOYEE-EMPLOYEE INTERACTION.

As painful as it is for him/her to admit, the real cause for lackluster performance might lie with the manager. The ways in which a manager communicates with employees and encourages them to communicate with each other can mean the difference between a highly productive and a highly destructive work environment.

One of the most practical though personally demanding ways in which a manager can determine if he is communicating effectively with employees is to analyze, critically and honestly, his own actions.

Good supervisor employee communication is a delicate matter, requiring vigilance and honesty. So, assess yourself as a supervisor by rating yourself in the following areas.

- Accessibility. How often do you walk through your shop just to say hello? Being available to answer questions and provide support is a prerequisite to effective communication.

  Plan daily or weekly meetings, establish specific office hours when employees can drop by. Organize a business lunch, from time to time, and respond quickly to phone messages—in person, if possible. Finally, don't bury everyone with memos, the more you speak directly to employees, the better for all concerned.
- Information. How often do you give employees information about your goals, plans and policies, and the organization chart? Do subordinates know how their jobs fit into the overall picture? When an employee has a question, respond to it as completely as possible. If you can't answer immediately, be sure to follow up.

  Employees are often requested to work on a specific part of a project without being told about the overall nature of the project. This can lead to the

(Continued on page 24)

How Well Do You Motivate Your Staff?

The Entrepreneur's Manual by Richard M. White, Jr., offers ten maxims for motivating staff. How well do you measure up?

1. Reward your people according to their **accomplishments** rather than their **capabilities.**
2. Know the **abilities** and **aspirations** of your people and let them know how your organization needs the former and can meet the latter.
3. Let your people know what your stand for—and against. Be open to **innovation, experience** and **uniqueness**; closed to dishonesty, insincerity and failure syndromes.
4. **Recognize** success in any size and compliment those responsible.
5. **Understand** that managers think differently and have different goals than general workers.
6. Recognize that people who do things make mistakes. The more a person attempts, the greater the number of mistakes you should expect. **Have a longer memory for accomplishments than you do for errors.**
7. **Train, motivate** and **sustain** your people so they achieve higher percentages of their potentials.
8. **Develop** skilled replacements for yourself and each key person.
9. **Study salesmanship**—excellent managers "sell-not-tell" their department's goals and objectives.
10. Understand that it takes both drive **and** ability to succeed.

Motivation

(Continued from page 23)

employee feeling insecure and becoming dissatisfied and, very possibly, careless. Explain how the assignment fits into the entire project and what the expected outcome is. When the assignment has been completed, follow up with a status report.

- **Positive reinforcement. People frequently find it easier to criticize than to praise. How often do you acknowledge a job well done? You don't have to wait until a superhuman effort has been made; giving a compliment for even a small task can make a person's day.**

Similarly, show that you value your employees themselves as much as you do their productivity. Give the people who work for you an opportunity to express their concerns, offer opinions and provide suggestions. Really listen to suggestions and the more good ones you accept, the better.

When mistakes are made, use constructive criticism and point out that one often learns by making mistakes. Explain how the error can be recitified and listen to any suggestions the employee may offer. Simply put, work together toward a solution.

- Advancement. Managers shouldn't be afraid to see their employees make strides on the job. In fact, it's good for a manager when one of his employees becomes an asset to the business. So, it's wise to let it be known by your staff that ample opportunities for advancement are available. And if policy permits encourage employees to attend seminars and classes that will sharpen their skills.

Finally, train someone to run the department in your absence. Delegating such an important responsibility lets the employees know that he or she is valued. Such actions communicate your confidence in the employee's abilities far better than mere words could.

How many times have your seen this happen? When the supervisor walks in the room, a small of knot of employees stop whispering and look up guiltily. When employee discussions begin to consist mostly of gossip, beware. Positive communication among employees is as critical to productivity as good supervisor-employee interaction. The following are some criteria against which to judge the state of employee-to-employee communication within a department.

- Open environment. One way to limit gossip is to encourage give-and-take communication among employees. When you hold a department meeting, foster employee interaction as much as possible. Also, encourage staff members to meet on their own to discuss the projects in progress. Such discussions encourage brainstorming sessions that can result in new, more productive ways to handle assignments or location problems.
- Working together. Clearly defined job descriptions bring harmony to the office. When each person knows who is responsible for what, there will be less duplication of effort, thereby negating the frustration and ill will that are created when time is wasted by people doing jobs that have already been done.

  Acknowledge each employee's particular skills, yet encourage them to turn to peers for help in areas in which they are less proficient. This way, employees learn to solve problems together.
- Dealing with conflict. When fallouts within the department occur, give your staff the responsibility for solving such problems among themselves before stepping in.

When it comes to fostering effective office communication, there are no pat answers, but there are some guidelines. Knowing your own communication goals will give you insight into what employees expect from you and from each other.

Good communication requires a serious, continous commitment on everyone's part. Don't be afraid to set communication goals and review them frequently. What you learn from such a review could very well result in increased productivity and job satisfaction.■

. . . And You Thought Your Locations Were In The Midwest . . . Well—The 'Middle West' Is 'West' Of 'Here'.

Americans see the Middle West, the heartland from which the nation supposedly draws its values, as moving farther west as the East becomes less rural, a recent survey has found.

Based on their locations, Americans have different ideas about where the Midwest is situated. But many agree that the heartland is not where it used to be.

James R. Shortridge, geography professor at the University of Kansas, said the survey of 1,941 college students nationwide indicated the Midwest has moved to the Great Plains states and left behind states traditionally considered part of the area, like Illinois and Michigan.

The term "Middle West" evokes images of farms, small towns and friendly people. And as the reality of these images moves farther west, so do people's ideas of where this region is, Shortridge said.

He said most people in this country now think of the Midwest as the central region that includes Nebraska, Iowa, Kansas, South Dakota and Missouri.

"The vernacular region has shifted westward," Shortridge said. "Omaha and Lincoln, Neb., lie near the region's heart."

People began developing the notion of the Midwest as the heartland of the United States about 1880, he said.

"The East, which has been considered the core of values, was perceived as being full of foreigners who had strange religions and values. The true America was then thought to be in the rural Midwest of the day, where people worked hard, practiced Jeffersonian democracy and upheld traditional values," he said.

Since this century began, the Midwest has been described by social scientists and writers as the 12 states extending from Ohio west through Kansas and north to the Canadian border, Shortridge said in the Annals of the Association of American Geographers.

But the survey of undergraduate students in 32 states, combined with other data, indicates that the eastern part of the region no longer is considered the rural area that is an important part of Americans' perception of the Midwest.

Chicago, often considered the capital of the Middle West, was included as part of the region by fewer than half the survey participants.

Those surveyed from such states as Ohio, Indiana, Illinois, Wisconsin and Minnesota still strongly considered themselves Midwesterners, but this opinion was not shared by people from the periphery of the country. ■

Cigarette News

ACIR Adopts Recommendations on State Cigarette Tax Evasion

At its last meeting, the U.S. Advisory Commission on Intergovernmental Relations discussed a staff report on cigarette tax evasion and adopted five recommendations.

- First, the Commission concluded that cigarette smuggling has declined significantly since 1977, due in large part to the passage of the federal Contraband Cigarette Act in 1978, and called for Congress to continue funding the tobacco enforcement program of the Bureau of Alcohol, Tobacco and Firearms.
- Second, the Commission recommended that Congress closely monitor organized interstate cigarette smuggling activities and provide additional law enforcement resources if smuggling increases.
- Third, the Commission recommended that the states maintain an active law enforcement presence and, when tax rates are increased, consider allocating a portion of the additional revenue for law enforcement.
- Fourth, the Commission recommended that military officials work closely with appropriate state and federal officials to reduce the illegal purchase of cigarettes from military installations for consumption by nonmilitary personnel.
- Fifth, the Commission recommended that state tax officials attempt to reach agreement with Indian leaders for precollection of the cigarette tax on cigarettes sold on Indian reservations; the states should agree to refund the tax paid by residents of the reservations, as well as provide some compensation for revenue lost on sales to non-Indians, based on a mutually agreeable formula. ■

Minnesota Tax Court Clarifies Cigarette Tax Provisions

The Minnesota Tax Court has held that a cigarette distributor was liable for the tax on sample cigarettes distributed in Minnesota by the manufacturer. Although the cigarettes involved had been given away by agents of the manufacturer, the manufacturer had forwarded money to the distributor to pay the taxes. The court rule that when the distributor retained the money it became liable for the tax. The court also held that this assessment was not barred by the fact that the state had not scheduled a hearing on it within the 45 days provided by statute. The court found that the law was satisfied, in that the distributor had the opportunity to be heard before the assessment became final. (SEGAL WHOLESALE, INC. v. COMMISSIONER OF REVENUE, decided April 25, 1984) ■

Maine Alters Effective Date of Tobacco Tax Provisions

By 1984 legislation, Maine has made the effective date of a tobacco tax increase enacted earlier in the year October 1, 1985, instead of December 15, 1984. The amount of the increase, from 20 to 28 cents a pack, remains the same. ■

Definition of a Small Business

The definition of a small business—A small business is one which: 1) is independently owned and operated; 2) has been in existence long enough for the owners to periodically question their wisdom in ever starting it; 3) is small enough to be exempt from the government regulations it knows about, but large enough that government agencies cite it for violating regulations it never heard of; 4) has at least three fewer employees than it really needs to get the job done, and 5) has missed at least one payroll. ■

Anniversary

(Continued from page 17)

05/01/60	**Arnold Taksen** D & L Distributing Co., Inc. Harrisburg, PA
05/01/60	**Robert B. Fetter** Fetter Commercial Music Sunbury, PA
06/01/60	**Clayton D. Bartlett** Missouri Vend. Machine Co., Inc. Waynesville, MO
08/01/60	**Thomas E. Taff** P & S Amusement Company Granite City, IL

Legislative Year

(Continued from page 9)

ness organizations and associations in the nation's capital to submit a package of budgetary reforms which would, for example, require Congress to provide a balanced budget, pass a single binding budget early in the year, budget on a multi-year basis and meet spending levels set in various Appropriatioins Bills.

AMOA's association partner, the NAW, will continue to push for FEDERAL PRODUCT LIABILITY REFORM. The need for a uniform federal product liability law has, if anything, increased in the last two years. While insurance rates leveled out in the early 1980's, indications are that the rates are on the rise again. And, as—Distributors and other businesses increase their interstate sales, their product liability exposure, and legal and insurance costs, continue to escalate. Reform legislation will be introduced again at the beginning of the 99th Congress.

Similar to the legislation which passed the Senate Commerce Committee last spring, but was not acted upon by the entire Senate, the reintroduced legislation will include a provision which limits—Distributors' risk of liability to their own negligent conduct.

The 98th Congress failed to enact SINGLE OR MULTI-EMPLOYER PENSION LAW REFORMS. This legislation, like other key legislation, was deferred instead until after the 1984 election.

Both single and multi-employer legislation will be introduced early in the 99th Congress. Single employer amendments to current law would raise premiums paid by employers for pension insurance to seven dollars per planned participant and would plug loopholes that make it desirable for firms to close plans and shift liability onto the Pension Benefit Guarantee Corporation (PBGC). Multi-employer plan amendments would deal with the ability of firms to withdraw from group plans without incurring liability larger than their net worth.

The issue, however, is a difficult one due to its complexity. NAW currently is meeting with friendly members of Congress and their staffs who understand the issue to rejuvenate a business group coalition, which will, in January, urge Congress to examine the antiquated and counter-productive inventory tax laws. ■

THE LOCATION NOW HAS CLASSIFIEDS!

The back of each LOCATION magazine will carry a classified advertising section at reduced advertising rates. Classifieds may include equipment or services for sale, positions wanted and positions available. Rates are as follows: $10.00 per column inch. Each page contains three columns and are ten inches each. Multiply the number of inches by the number of columns for the net cost. Minimum one inch. Add $5.00 for the use of blind box numbers or if border is placed around ad.
Other classified rates are as follows: Full page $300; two thirds page $225; half page $150; quarter page $75.00.
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Calendar of Events 1985

MAY

OHIO MUSIC & AMUSEMENT ASSOCIATION
May 9-11
Contact: Paul Corey
(6n
Hershey Hotel
Corpus Christi, TX
Exhibits

JUNE

CALIFORNIA COIN MACHINE ASSOCIATION
June 7-8
Contact: John Wendt
(916) 441-5451
Annual Convention
Hyatt Regency
Monterey, CA

COIN OPERATED INDUSTRIES OF NEBRASKA
June 8-9
Contact: Ted Nichols
(402) 727-1822
General Meeting
Ramada Inn Central
Omaha, NE

ILLINOIS COIN MACHINE OPERATORS ASSOCIATION
June 21-23
Contact: Art Seeds
(312) 369-2406
Annual Meeting
Holiday Inn East
Springfield, IL

MUSIC & AMUSEMENT ASSOCIATION, INC. (NEW YORK)
June 21-23
Contact: Ronald Koppelman
(212) 245-7550
Annual Convention
Exhibits

PENNSYLVANIA AMUSEMENT & MUSIC MACHINE ASSOCIATION
June 21-23
Contact: Ernest Kline
(717) 737-5675 or
800-521-7778 (PA only)
Convention '85
Hershey Motor Lodge & Convention Center
Hershey, PA
Exhibits

JULY

MISSOURI COIN MACHINE COUNCIL
July 9
Contact: Art Hunolt
(816) 359-3022
Annual Business Meeting
The Gas Light Room
Macon, MO

WASHINGTON AMUSEMENT & MUSIC OPERATORS ASSOCIATION
July 13
Contact: Yvonne Kline
(509) 457-5891
Quarterly Meeting/Nomination of Officers
Thunderbird Motor Inn
Yakima, WA

MINNESOTA OPERATORS OF MUSIC & AMUSEMENTS
July 19-21
Contact: Hy Sandler
(612) 927-6662
Annual Summer Outing & Seminars
Radisson Arrowwood Resort
Alexandria, MN

MONTANA COIN MACHINE OPERATORS ASSOCIATION
July 19-21
Contact: Phil Benson
(406) 543-5119
Annual Meeting
Levengoods Convention Center
Kalispell, MT

AUGUST

WYOMING CANDY, TOBACCO, COIN VENDORS ASSOCIATION
August 16-18
Contact: Tom Kilty
(307) 635-6467
Annual Convention
Holiday Inn
Sheridan, WY

SEPTEMBER

NORTH CAROLINA COIN OPERATORS ASSOCIATION
September 5-8
Contact: Bobby Earp
(919) 584-5833

NC Exposition of Games & Music
Adam's Mark Hotel
Charlotte, NC
Exhibits

WISCONSIN AMUSEMENT & MUSIC OPERATORS
September 6-7
Contact: Joe Phillips
(414) 529-4704
Fall Conference
Radisson Hotel
La Crosse, WI

MICHIGAN COIN MACHINE OPERATORS ASSOCIATION
September 20-21
Contact: Walter Maner
(517) 372-2323
Flint Hyatt Regency
Flint, MI
Annual Convention
Exhibits

WEST VIRGINIA MUSIC & VENDING ASSOCIATION
Location & Date to be Determined
Contact: Leoma Ballard
(304) 949-3289
Exhibits (25 Booths)

OCTOBER

AMUSEMENT & MUSIC OPERATORS OF VIRGINIA
Possibly Second Week in October
Contact: Louis Corso
(804) 359-2030
General Membership Meeting
John Marshall Hotel
Richmond, VA

WASHINGTON AMUSEMENT & MUSIC OPERATORS ASSOCIATION
October 12
Contact: Yvonne Kline
(509) 457-5891
General Meeting/Election of Officers

1985 INTERNATIONAL EXPOSITION OF GAMES AND MUSIC
October 31-November 2
Contact: AMOA
(312) 654-2662
Hyatt Regency Chicago
Chicago, IL

AMUSEMENT & MUSIC OPERATORS ASSOCIATION OF NEW JERSEY
Date Not Set At Press Time
Contact: James Cuccio or Michael Redpath
(201) 929-1667
Annual Dinner Dance/Installation of Officers

NOVEMBER

MUSIC & AMUSEMENT ASSOCIATION, INC. (NY)
Location & Date to be Determined
Contact: Ronald Koppelman
(212) 245-7550
Annual Meeting & Election of Officers

MONTHLY MEETINGS/SEMINARS

MARYLAND AMUSEMENT OPERATORS ASSOCIATION
Monthly Luncheon Meeting
Contact: Tom Foley
(301) 987-9062
Colony 7 Restaurant
Baltimore—Washington
Pkwy. at Rt. 32

NORTH CAROLINA COIN OPERATORS ASSOCIATION
Quarterly Meeting
ate Decided at Previous Meeting
Contact: Bobby Earp
(919) 584-4833

AMUSEMENT & MUSIC ASSOCIATION OF CONNECTICUT, INC.
Meetings Held When Need
Contact: Abe Fish or Gersh Weil
203) 243-1461

ARKANSAS MUSIC OPERATORS ASSOCIATION
Monthly Meeting
Contact: Earl Gill
(501) 623-5864 or
Contact: Walter Skelton
(501) 225-6078

MUSIC & AMUSEMENT ASSOCIATION, INC. (NEW YORK)
Monthly Board Meeting
Contact: Ronald Koppelman

Calendar of Events

International Shows

July 17-19 Coin Slot Golf Tournament, The Belfry Sutton Coldfield, England; Contact, Coin Slot, P.O. Box 57, Daltry Street, Oldham, Lancashire OL1 4BB, England. Tel. 061-624-3687. Telex 667352.

October 2-3 JAMMA 23rd Annual Amusement Machine Show, Tokyo Ryutsu Center. Organizers: Japan Amusement Machinery Manufacturers' Association, Room 704, Nagata-cho TBR Bldg., 2-10-2, Nagata-cho, Chiyoda Ward, Tokyo 100. Phone: 593 2563/4.

November 22-24 Incomat '85, Messepalast, Vienna. Organisers: Verband der Munzautomatenwirtschaft, 1200 Wien, Wallensteinstrabe 5, Austria. Phone: 0222 332187.

Calendar of Events 1986

SEPTEMBER

NORTH CAROLINA COIN OPERATORS ASSOCIATION
September 4-7, 1986
Contact: Bobby Earp
(919) 584-4833
NC Exposition of Games & Music

IN PASSING

Most people are confused about the calendar system now in universal use. It is referred to as the Gregorian calendar and will remain accurate for several thousands years. It needs, however, an occasional adjustment, and this occurs at the **end** of each century in years ending with 00. Yes, the years ending in 00 (even hundreds) signify the **end** of a century. The first year, the year traditionally looked on as the year of Christ's birth and the year upon which our calendar is based, was year one. The tenth was year ten and was the last year of the first decade. The first year of the second decade was year eleven, and the second ten years ended with year twenty. The first year of the third decade would, therefore, be year 21. Following that logical beginning, 1981 was the first year of the ninth decade of the 20th century, and the year 2000 will be the **last** year of the tenth decade of the 20th century—**not** the beginning of the 21st century as is commonly assumed. Got that!? ■

What about leap year, you ask?—Most of us are aware that there is a calendar adjustment at the end of each century, the years ending with 00. But most people have the adjustment backwards. Every four normal years an extra day is added at February 29, and we are used to that phenomenon as leap year. This is an imperfect adjustment, however. In 100 years the calendar gets a little out of whack and it is adjusted by omitting leap year at the end of each century, years ending with 00. But even this centennial adjustment is not perfect. So, in all years evenly divisible by 400, an exception is made and the leap year remains. Therefore, our leap year cycle is consistent for the years 1904 through the year 2096, and the upcoming end of the millennium, year 2000, **is a leap year.** ■

On any given school day in New York City, the number of pupils who are absent equals the total population of Reno, Nevada—about 150,000. ■

The single most profitable activity that a bank performs is bouncing a check. ■

Well over half of U.S. First-Class Mail consists of bills being sent or paid. ■

20 years ago, in 1965, MOA dues for an operator with 100 or more machines was $100.00. Over two decades that represents a mere $2.50 increase a year for AMOA membership. ■

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☐ **0401**
PINBALL MERCHANDISING: AN ALTERNATIVE

This seminar will give you the insight needed to tap the market potential of an old standby that is building a new audience. The moderator of this seminar is Tom Nieman, Bally-Midway Mfg., Franklin Park, IL. The panel will consist of Bernie Powers, Bally's Aladdin's Castle, Chicago, IL; Sharon Harris, Stan Harris & Co., Inc., Philadelphia, PA; Joe Kaminkow, Williams Electronics, Chicago, IL; Jack Hubka, Bally-Midway Mfg., Franklin Park, IL.

☐ **0402**
FUN CENTERS: A QUEST FOR IDENTITY AND STYLE

An industry session drawing together some of the best in the business to directly address the planning scope and need for imprinting a distinct identity on your current or planned Fun Center. 'Murph' Gordon from Aladdin's Castle, Chicago; Tom McAuliffe of Time Out, Fairfax, VA; David R. Brown, President of Bullwinkle in Santa Clara, CA; and Tony Urso of Madison Coin Machine Company, Monona, WI panel this program.

☐ **0403**
BENEFITS

When was the last time you understood your or your employees' benefits package? When was the last time you explored alternatives? Time consuming wasn't it! To help you and your employees understand the alternatives, this tape presents Russ Stewart, President of Benefit Consultants, Inc., Indianapolis, IN, who reviews the alternatives for you—including a few you may never have thought of.

☐ **0404**
ARE YOU PAYING THE IRS TOO MUCH?

This program examines ways to reduce your tax burden by using the rules as set forth by the IRS to your advantage. It is not too late to plan for 1984 or too early to think about 1985. Conducted by tax authority James L. Harfield, of Blackman, Kallick & Company, Ltd.

☐ **0405**
STRATEGIC PLANNING FOR THE 80's

History proves that the operator who plans ahead stays ahead. This operator panel identifies many of the crucial factors in strategic planning that every operator must consider now. Vincent Storino, S & S Amusements Company, Toms River, NJ, moderates a panel made up of Ralph Trotta, City Amusement Company, Fairlawn, NJ, Don Abrams, Eskin Vending, Oldbridge, NJ, and Victor Scola, Arco Amusements, Ocean City, NJ.

☐ **0406**
THE HOW TO OF A POOL LEAGUE

This tape by Chuck Milhem, President of Valley Company and Gary Benson from D & R Novelty, Inc., Rochester, MN should help pave the way to your successful pool league.

☐ **0407**
LASER-DISCS: FRONT & CENTER/OVERVIEW OF OPTICAL VIDEO-DISC TECHNOLOGY—A SERVICE PERSPECTIVE

John Browne of Pioneer Inc., presents a program designed to give operators, distributors and technicians some understanding of the theories behind the new technologies of CED & Laser systems.

☐ **0408**
ARE YOU COMPUTERIZING FOR THE RIGHT REASONS?

Industry Computer expert, Manley Lawson, Lawson Music Company, Inc., moderates this panel. No matter where you are on the "Computerize or not to Computerize" question, this discussion is geared to resolve problems and to help you make the decision that is right for you. Joining Mr. Lawson will be Ted Furkin of Allstar Music and Paul Borchardt of Borchardt Coin Machine.

☐ **0409**
STATE ASSOCIATION MEETING

Moderated by Russell Mawdsley, Russell-Hall, Inc., Massachusetts, this is a block buster presentation by the AMOA State Association Committee. The first hour is packed with presentations on:
(a) "APPRENTICESHIP EDUCATION PROGRAMS" by Joe Phillips, Executive Director of the Wisconsin Amusement and Music Operators.
(b) "HOW TO GET THE MAXIMUM OUT OF YOUR STATE CONVENTION" by Robert S. Rhinehart, Executive Director, Florida Amusement Vending Association.
(c) "FUNDING YOUR STATE ASSOCIATION BEYOND MEMBERSHIP DUES OR ASSESSMENTS", presented by Jack Kerner of Melo-Tone Vending, Somerville, MA.

☐ **0410**
PROTECT YOURSELF; PROTECT YOUR BUSINESS: THE ADVANTAGE OF CONTRACTS

Dr. Richard Hunter of Notre Dame University reviews the "whys" and "wherefores" of industry contracts.

☐ **0501**
GRASS ROOTS LOBBYING AT THE STATE & LOCAL LEVEL

✓

☐ **0502**
POOL AND DART LEAGUES = THE CUE TO RIGHT ON TARGET PROFITS

The experts are making leagues work and they have joined the Expo '84' education session to share their "How-to" with you. Gary Nelson, Jim Stansfield Vending, LaCrosse, WI, lays out the format of league development in good common sense language while Tami Norberg-Paulson of C & N Sales, Mankato, MN tells you how to get women interested in Pool and Darts.

☐ **0503**
PROGRAMMING YOUR JUKEBOX FOR DOUBLE REVENUE

Double your jukebox revenue? Yes, it's possible and if anyone can tell you how to do it, it is Rus Strahan, President of Lowen-America, presenter of this program and special guest of the AMOA Education Committee.

☐ **0504**
HOW TO RE-MARKET YOUR SECOND & THIRD RANKED EQUIPMENT FOR FIRST RANK PROFITS

Todd Erickson of Summit Amusements, St. Paul, MN has to be one of the most innovative and creative business talents in the coin-op industry and he shares the results of that talent in this featured program that reveals how to make that second-line equipment earn more.

☐ **0505**
MERCHANDISING MERCHADISE EQUIPMENT

This "How-to" session will discuss the operation and promotion of merchandise games. As special guests John F. Vassallo, Jr., Director of the Division of Alcoholic Beverage Control & Commissioner of Amusement Games Control, NJ and William Treger, Bureau Chief of Amusement Games Control, NJ will provide a legal insight to this little understood and much neglected aspect of our business. Michael Redpath, AMOA of NJ, will lend his expertise to round out this presentation.

☐ **0506**
* **HOW TO USE TAXES & ECONOMICS TO MAKE CONVERSION KITS A WINNER**

James L. Harfield, C.P.A. of Blackman, Kallick & Co. takes you right to the heart of the matter and presents the 'Conversion Kit' auditing procedures that produce to your advantage. The last hour of this program includes a Q & A period.

☐ **0507**
CIGARETTE VENDING/MERCHANDISING, SUBSIDIES & CONTROLS

Come and eavesdrop on the experts when Bob Sherrod of R. J. Reynolds discusses merchandising; Jack Gillis of Philip Morris gives the low-down on subsidies for cigarette vendors; and Walker Merryman from T.A.N. brings us up-to-date on the T.A.N. program for operators.

☐ **0508**
A BUSINESS PLAN FOR PROFIT

Presented by Robert J. Baker, Ph.D., the founder of Venture Resources International and Business Owners Consulting Group. Dr. Baker specializes in the problems and opportunities of owner-managed businesses from the development of profit margin and flow improvement tactics to managing your company for personal wealth and continuity.

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Because of its tradition of news, articles and editorial commentary, from, for and to operators, ***THE LOCATION*** **is THE** continuing source and guide for AMOA members. Its readers make up an influential market not only equipment and supplies but the whole spectrum of industry related products and services (such as tokens, change counters, computer software, and other business related material). If your product or service involves this market, you should advertise in ***THE LOCATION.***

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